

Financial Report of Revenues and Expenses

4th Quarter 2002



proud past, promising future

CLARK COUNTY
WASHINGTON



AUDITOR

GREG KIMSEY

MEMORANDUM

TO: Bill Barron, County Administrator

FROM: John Ingram, Finance Director

DATE: March 26, 2003

SUBJECT: 4th Quarter 2002 – Financial Report

The results of the County's financial activity for 2001-2002 are attached. Overall, the County's financial condition remains healthy, but there may be difficulties ahead with continued voter initiatives, while the effects of prior initiatives, a slowing economy and expenditure growth are starting to have an effect.

Particularly heartening, most major county-wide revenues have met or exceeded the original adopted 2001/02 budget. The most notable exception to this general rule is interest earnings, where the budget was reduced in the General Fund by \$2 million in 2002. This positive revenue picture is despite a slowing economy and high local unemployment rates. These negative factors may be reflected in a small tapering off in property tax receipts, but do not seem to have significantly impacted retail sales tax revenues that increased by 3.9% in 2001 and 5.4% in 2002.

Most funds have maintained healthy fund balances. There are a few exceptions (County Fair; Planning and Code; and the Facilities and GIS funds, both internal service funds) which will need to be addressed or monitored in the near future. In addition, it is worth noting that the General Fund, while maintaining a healthy fund balance of approximately \$8 million, did see a fund balance reduction over the last two years of over \$4 million. Some of this reflects a planned reduction (see General Fund, page iv), but it also is a reminder that, despite a healthy revenue stream, cumulative expenses and revenues have been running in the same range over the last two years.

Revenues

Brief narratives follow for the major revenue categories reflected on page one.

General Fund Sales Tax revenue was \$10.55M at year-end and 105% of the 2001-2002 budget. The **0.2% Special Law Enforcement Sales Tax** revenue was \$3.7M, and 104% of 2001-2002 budget.

0.3% Optional Revenue Sharing Sales Tax revenue was \$5.5M, and 90% of budget. This reflects the sales tax in the incorporated area of Vancouver only and is part of the County/Vancouver Revenue Sharing Agreement.

Revenues for the **0.1% Sales Tax for Criminal Justice Assistance** were \$2.2M, 101% of 2001, running at 95% of biennial budget.

At the end of 2002, taxable sales in the county as a whole (for all jurisdictions) have shown a modest 1.34% increase over 2001. The unincorporated county showed stronger retail sales growth of 6.23% during this same period.

The following table shows the eight largest counties (including cities) in the state, in order by population, and their retail sales growth for the 12-months ending December 2002 (received from State), as compared to the previous 12-month period:

<u>County</u>	<u>YE 2002 Retail Sales Growth</u>	<u>YE 2001 Retail Sales Growth</u>
King County	-4.05%	-1.79%
Pierce County	3.23%	3.04%
Snohomish County	3.08%	-1.95%
Spokane County	1.05%	1.69%
Clark County	1.34%	1.74%
Kitsap County	5.46%	3.14%
Yakima County	2.73%	-0.21%
Thurston County	8.48%	6.67%
<hr/>		
Clark County-Unincorporated	6.23%	2.73%
Clark County-Cities	-2.20%	1.03%

For the previous 12-months ended 12/31/01, the growth was 1.74% for Total County, with 2.73% for unincorporated. Comparing to 2001, this indicates sales tax has declined in the incorporated areas, while the unincorporated area grew by 6.23%.

General Fund Property Tax revenues were \$38.0M at year end, 5% ahead of 2001 but down slightly, at 99% of the 2001-2002 budget.

Board of County Commissioners allocated 50% of this revenue to a new Fund 3083-REET III for Economic Development. The combined revenues of REET II & REET III were \$2.65M, equaling REET I, also 106% of budget. Those revenues accumulated in 3081 through August 31, 2002 will remain dedicated to Parks.

Revenues from **Penalties and Interest on Property Taxes** through year-end were \$3.47M, up \$517k from 2001. This is 102% of the biennial budget.

Motor Vehicle Fuel Tax Revenue in 2002 for the Road Fund was 101% of 2001 at \$5.4M and 99% of the 2001-2002 budget. Because this tax is “cents on the gallon” instead of a percentage of retail sales, fluctuations in consumption could cause moderate changes in tax revenue generated. However, consumption has proven so far to be relatively stable regardless of costs paid at the pump.

Motor Vehicle License Fees were 4% higher than 2001, at \$1.8M, and 99% of budget.

Investment Interest for General Fund was \$1.7M for 2002, down 43% over the \$2.97M in 2001. The 2-year budget has been reduced by \$2M, making 2001-2002 revenues of \$4.7M at 100% of revised expectation.

Volumes for **Recording Fees** continue to reach record levels, surpassing even the extremely high levels of 2001. Revenues were up by 21% over 2001, pushing total revenues to 58% above the biennium forecast. The number of pages per document also increased on average from 3 during 1999-2000, to 4 throughout 2001-2002, appearing to be a long-term trend. The increases in revenues are mostly volume driven as only a minimal portion of the June 2002 rate increase is received by the county.

District Court Revenues through 2002 were 6% than budget, at \$4.97M. Over the past 6 years, District Court transactions have been flat, fluctuating less than 2.5% annually.

Superior Court (Clerk) Revenues for 2002 were 114% of 2001 at \$1.66M. Total Superior Court filings versus 2001 were up 0.5%.

Community Development - Building Permit Revenues through 2002 were 31% higher than 2001, ending at 11% ahead of the 2001-2002 budget. Overall, YTD building permit transactions were 8.4% behind 2001. The commercial valuations have been heavily weighted by school construction projects, thus allowing for fewer transactions but a higher dollar value.

Community Development - Development Services (Planning) Fees through 2002 were \$2.18 M. This is 141% of 2001, because Water Resource fees are now being recorded to this area.

Community Development - Long-Range Planning Fees are primarily derived from the Road Fund for transportation planning. Fees and revenues for 2002 were \$939,378. Combined with 2001, the department was 96% of the biennial budget.

Community Development Fire Bureau Revenues were \$264,659 for 2002, 114% of 2001, at 85% of 2001-2002 forecast.

General Fund DNR Timber Sales for 2002 were \$0.29M, ahead of the biennial budget at 105% but 45% below 2001.

Corrections Program Revenues, other than SB6211 revenues, for 2002 were 108% of 2001 and 100% of the biennial budget. Actual revenues YTD were \$2.14M.

Senate Bill 6211 Revenues for 2002 were at \$0.92M, and 116% of biennial budget.

Program Expenditures and Fund Balances

Countywide expenditures as well as activities within the contingency fund can be found on pages five, six, and seven. Major program costs through 4th Quarter 2002, in relation to budgets, are summarized below.

	<u>2002 Total</u> <u>(\$ Millions)</u>	<u>2001 Total</u> <u>(\$ Millions)</u>	<u>01/02 Budget</u> <u>(\$ Millions)</u>	<u>% Spent</u> <u>of 01/02</u>	<u>% Spent</u> <u>of 99/01</u>
General Government	21.5	18.8	44.2	91.2	92.8
Law & Justice	64.8	60.0	127.6	97.8	96.9
Public Works	85.4	87.1	208.8	82.6	88.4
Community Development	12.4	10.6	24.7	93.1	94.1
Community Services	38.3	34.4	84.4	85.4	75.7
Internal Services	15.4	14.3	31.1	95.3	87.8
Capital & Debt	43.4	41.5	139.3	61.0	76.0
Fiscal & Reserves	17.8	15.2	38.2	86.2	91.1
County Total*	\$299.0	\$281.9	\$698.3	83.2%	86.8%

* Totals may not match when added due to rounding.

These operating expenditures were 83.2% after 24 months of the biennial budget. This low rate of expenditures is primarily due to the \$43M Campus Development budget having biennium expenses of \$34.2M, or 78.6%, and also because Public Works, has spent 82.6% of budget.

The total fund balance for the General Fund at the beginning of 2001 was \$12.8 million. The balance at the end of 2001 was \$9 million, reflecting a planned \$4 million reduction in fund balance for one time purposes (approximately \$1 million for IS technology reserves, \$1 million for GIS improvements, \$1 million for parks acquisitions and one million to the Planning and Code Fund). The undesignated fund balance at the end of 2002 is \$8.2 million. However this reflects the transfer in of \$2 million from the General Liability self-insurance fund, and would be less if the custody guild contract had been settled. Back pay for this contract will be expended in 2003.

Road Fund (1012) revenues, from property taxes, through 2002 were at 96% of budget. YTD 2002 Revenues exceeded YTD 2001 by \$1.9 million, resulting in a 2002 fund balance of \$5.9M. Road Fund Transportation had expenses of \$87.8M or 88.2% of budget through 2002. Administration was \$3.63M or 102.6% of budget, while Road Operations were \$34.98M or 89.8% of 2001-2002 budget. Overall expenses for 2001-2002 were \$126.93M at 88.8% of budget.

The **Planning and Code Fund (Community Development - 1011)** began 1999 with a fund deficit of approximately \$314,000. That deficit grew to about \$1.0 million by the end of 1999, then to approximately \$1.5 million by the end of 2000. At the end of December 2001, the fund balance remained at a deficit of \$1.5M (after a one-time contribution from G.F. of \$1M). For 2002, fund revenues and expenditures were approximately equal after another GF \$1M infusion in April 2002. This leaves a fund deficit of \$1.7M. Total revenues were at 99% of budget and expenditures were at 93.2% of budget.

Fee increases approved by the Board became fully effective in the 2nd Quarter 2002.

The **Water Quality (1020) Fund's** 1999 fund balance was a deficit of \$652,000, reduced to a deficit of \$376,000 for 2000 and \$266,000 for 2001. In 1998 and 1999, the board authorized this fund to borrow up to \$1.26 million from the Road Fund to help with cash flow needs. At the end of 2000, this fund had a loan payable balance to the Road Fund of \$1,134,000. This loan was transferred from the Road Fund to the General Fund in the December 2001 budget readoption. The Water Quality Fund was closed in December 2002 and activities of this fund were transferred to the Clean Water Fund (4420).

The **Fair Fund (1003)**, along with Planning and Water Quality, is also working to rectify cash/fund balance problems. The fund deficit at the end of 1999 was \$713,000. This deficit was reduced to \$533,000 at the end of 2000, and by Year-End 2001 was \$586,352. Through 2001-2002, the fund is at 92.2% of revenue and 96.9% of expenditures, carrying a \$766K deficit.

The **GIS Fund (1007)** ended 1999 with a fund balance of about \$128,000. Revenue in 2000 (including general fund transfers) was less than expenses by about \$59,000, leaving the fund with a 2000 year-end balance of \$69,000. Following the December 2001 Budget Allocation of \$940,000 (for a one-time photographing project), the Fund balance increased to \$872,155. However, for 2001-2002 expenses exceed revenue by \$315K, leaving the fund with a deficit of \$246K. GIS has seen revenue decrease as Internet access to data has reduced the amount of sales at their counter. Also approximately \$130,000 in rent (for 2001-2002) was not included in the expense budget, as the Assessor's Office needed more space in the courthouse.

The **Auditor's O&M Fund (1002)**, which is dedicated to the preservation of historical documents, ended 2000 with a fund balance of approximately \$600,000, ended 2001 at \$620,371, and 2002 at \$620,567.

The **General Liability Cash Reserve (5040)** is \$6M at the end of the biennium after a December of 2002 transfer to the General Fund \$2M. The County historically has maintained the General Liability Reserve at greater than 90% confidence, indicating that the Reserve will be sufficient to cover all future payments on claims. The County purchased for \$70K/year general liability insurance in July 1999 to cover losses between \$2 million and \$12 million. When rates jumped to \$170K/year in early 2002, the County decided to join the Washington Counties Risk Pool in July 2002. Instead of the earlier \$2-12M coverage, the County has now nearly double the coverage with a \$20M policy and a \$500,000 deductible. The new policy carries an annual premium of \$269K.

The **Permanent Reserve Fund (1030)** ended 2001 with a balance of \$6.1 million, and has had no activity in 2002. County fiscal policy dictates that this Reserve be between 6% and 10% of the General Fund Annual Operating Budget. The Permanent Reserve was 6.65% of the total General Fund Revenue at the end of 2001. Because at the end of 2002 it is now 6.03% a transfer may be necessary in the next biennium in order to maintain the target reserve level.

Equipment Reserve Fund (5091) had expenditures of \$18.6M through 2002 and \$14M in revenues. The fund began the biennium with \$8.8M, and after a 2001 one-time return of capital of \$4,250,000 to Road Fund and Sheriff leaves a Work Capital balance of approximately \$4.5M.

Central Support Services (5093-Facilities) began the biennium with a deficit of \$395k ended 2001 with a deficit of \$399k. By the end of 2002, the deficit has grown to \$1.3M.

Solid Waste (4014) saw its Fund Balance decline slightly as expenses exceeded revenues. BTD December 2002 shows revenues of \$4.15M versus \$4.3M in expenses and a YE 2002 Fund Balance of \$5.28M. With 30 closed landfills in Clark County, capital reserves can potentially be depleted rapidly.

Clean Water (4420) collects \$33 annually per single-family residence or base unit in the unincorporated county. A performance audit completed earlier this year indicated that 95% of all 2000-2001 billings were collected by June 2002. These funds are reserved for stormwater management capital improvements, education, and enforcement. The 2001 Ending Fund Balance of \$5.4M has grown to \$7.2M through December 2002 on revenues received of approximately \$4M per annum. The fund sweeps 555 miles of road 11-12 times per year. It quarterly cleans/maintains 258 bioswales and 123 detention basins, as well as inspecting 6,700 catch basins and 900 drywells.

County Capital Projects

Capital Reserves for capital projects are recorded in various funds. These combined reserves are largely committed to capital carry-forward items or dedicated uses such as campus development, open space, information systems, debt service, law and justice facilities, parks, and roads.

	YE00 Fund	YE01 Fund	YE02 Fund	
	Balance	Balance	Balance	Ch
	(\$ M)	(\$ M)	(\$M)	(
Stadium Convention	0.29	0.29	0.32	(
Capital Acquisition (equipment)	0.39	0.01	0.66	(
Building Construction	2.14	1.39	1.78	(
County Building Cumulative (Parks)	2.07	1.94	2.01	(
Campus Construction	0.51	29.42	9.26	-20
REET I (0.25%)	3.85	1.86	2.00	(
REET II (0.125%Parks)	6.57	9.99	11.38	·
REET III (0.125% Economic Develop)	0.00	0.00	0.87	(
Tri-Mountain Golf Course	0.16	0.00	0.02	(
Impact Fees - Traffic	6.27	7.35	6.46	-(
Impact Fees – Parks	0.00	2.29	1.40	-(
CVTV - PEG	0.54	0.12	0.09	-(
Jail Work Center Building	0.63	0.40	0.10	-(
Juvenile Building	1.85	0.07	0.06	-(
Con Futures (open space acquisition)	3.80	3.00	2.16	-(
Water Quality Capital Fund	0.07	0.00	0.00	(
Information Technology Reserve	2.48	2.95	1.29	-·
VHA Campus Facility	0.00	0.51	0.52	(
Total	\$31.62	\$61.59	\$40.39	-\$2·

The **Capital Acquisition Fund (3050)** has spent \$2.68M in projects this biennium. Most of this was the result of computer server replacements and server room relocation.

The **Conservation Futures (3082, 3085)** funds have budgets of \$21.5M for parks projects and debt service payments for the 2001/2002 biennium, spending \$6.15M BTB. Recent legislation now allows the levy amount to increase from up to 6.25 cents per \$1,000 valuation to 10 cents per \$1,000. Also new, up to 10% of Conservation Futures funds may be used for maintenance and operation of property acquired through the program.

The **1st 0.25% REET (3056 – REET I)** funds capital projects identified in the capital facilities plan. For the biennium, \$2.8M has been transferred to 3053 for campus development. This fund has been designated as the primary funding source for repayment of the debt related to the Juvenile Center, Work Release Facility, and the PSC/Courthouse project currently under way.

The 2nd 0.25% REET (3081 – REET II) has traditionally funded park development. The fund balance as of December 2002 is \$11.38M and is dedicated to the following areas:

Vancouver UGA	\$5,252,383
County Urban	\$1,527,397
County Regional	\$3,550,424
Unallocated	\$1,044,457

Effective September 1, 2002, all future taxes collected will be split between Park development and a new **Fund Economic Development (3083 – REET III)**, as outlined below in Other Events Worth Noting. Fund 3081 transferred into Fund 3083 \$396,182 in December, and the fund earned \$475,576 through December, leaving a fund balance of \$871,758.

Campus Development (3053) received approximately \$37,000,000 from a new General Obligation bond, to be used for the new Public Service Center and Courthouse remodel. In 2001, the balance available in Jail Work Center (3055) of \$80K and Juvenile Building (3058) of \$1.62M was transferred to this fund. Approximately \$34.2M has been spent through December.

Capital Projects Status

In recent years, the County has more than doubled the size of the Juvenile Detention Center and has constructed a low security Work Release Facility. The County is currently addressing courtroom and office space needs, and is constructing roads at a near record level. However the County continues to face significant growth-related capital infrastructure needs in the areas of road construction, stormwater management, parks acquisition and development and information technology. The following comments are updates on the status of some of these projects.

- In November 2000, the Commissioners approved the Clark County Public Service Center construction project. The project will include a public service center to consolidate most of the non-Law & Justice services provided by the county, an adjoining parking garage, while remodeling the Franklin Building and the Courthouse to accommodate the PA Office and construct additional courtrooms. The County has issued approximately \$37 million in general obligation bonds for the project. Occupation of the office building is expected to commence during Jan/Feb 2003.
- Voters did not approve Initiative 51, which proposed to raise the Motor Vehicle Fuel Tax from 23 ¢/gallon to 28 ¢/gallon in 2003 and 32 ¢/gallon in 2004. Although specific projects were mentioned as possible recipients for funding, the results of this election on those major capital road projects are unknown.

- The County continues discussions with the Federal Department of Veterans Affairs, the Health District, and several non-profit organizations, which may result in the County financing the construction of a building on federal property to house a variety of social service programs. A non-profit governmental bond will be issued, whereby a significant portion of the debt service would be paid via rent from these social service organizations. Other funding, including sale of the current location to the Clark College Foundation and specific grants (\$3M Triage Center) could reduce the amount of debt required. Discussions put the cost of the building in the \$27 million range. A financial feasibility study is currently being performed.

Other Events Worth Noting

Several events occurred recently that might have an impact on the County financially.

- On June 25, 2002, the BOCC adopted an ordinance amending section 3.05.070 of the Clark County Code to extend for thirty years the 2nd one-quarter of one percent (0.25%) Real Estate Excise Tax. Further, the ordinance was amended to dedicate this revenue equally to parks and economic development purposes, effective September 1, 2002. Previously, this Tax was dedicated solely to capital improvements for Parks with annual revenues of ~ \$2.5M. The fund has a current fund balance of \$11,375,000, which will remain dedicated to parks.
- Beginning in January 1, 2003, the SW Washington Health District will join the County as a distinct department, rather than an independent agency. Some financial savings are anticipated, mostly in administration. The budget for 2003-2004 has been prepared to accommodate a \$1M reduction in state funding.
- The BOCC approved a 20-year lease with Quincunx in 2002 to build and operate an amphitheater on the Clark County Fairgrounds. Groundbreaking was in August 2002 with completion set for June 2003. The facility has a capacity of 18,000, will be built and paid for by Quincunx, and then transferred to County ownership. Quincunx will then make annual rent payments as outlined below.

<u>Lease Year</u>	<u>Annual Rent</u>
1-5	\$ 600,000
6-10	\$ 700,000
11-15	\$ 800,000
16-20	\$ 900,000
21-25	\$1,000,000

- A countywide Public Facilities District (PFD, excluding the city of Vancouver, which already has a PFD) has been approved by the BOCC. The PFD will receive a portion of local sales tax currently being retained by the state, estimated at \$500K annually. These funds have restricted uses, with two projects currently qualifying: a convention center in the city of Vancouver, and the financing of the County Fairgrounds Master Plan.

- To lessen the impact of the state legislature implementing the \$30 Car Tab section of I-695 in separate legislation, the State had increased transfers to cities and counties to “replace” lost revenue (Chapter 1, 2nd sp. sess., Laws of 2000). The County received \$604,000 in revenue for 2001. But since then payments have been halted.
- The BOCC approved a contract in June 2001 for the purchase of Oracle’s financial accounting software and support. The implementation was complete for November transactions, and all line-item detail from 2001-2002 can be found in the new system. Month-end data is also available for 1999 & 2000 within Oracle. To date the project has spent \$3.47M of the \$4.33M budget.
- Clark County was the fastest growing county in the state by population from 1990 to 2000 and also from 2000 to 2002 (3.05% in 2000, 2.06% in 2001, and 3.06% in 2002). The local employment market has worsened considerably, with recent layoffs in several industries in the County. In December, the unemployment rate was 7.9% (compared to 7.7% in December ‘01, 4.7% ‘00, 3.6% ‘99).
- Voters passed initiative 747 on November 6, 2001, limiting the annual property tax increase to 1% or the Implicit Price Deflator (IPD), whichever is less. An increase above 1% will require voter approval. New construction will continue to be added onto the levy amount. This impacts the state, county, cities, and library, fire, port, cemetery districts.
- In an effort to reduce the current and future biennium budgets by \$3 Billion, Governor Locke asked the Department of Social and Health Services to cut 15% of their budget or \$478 Million. This would eliminate 1,000 State employees in 2002 and up to 1,800 during 2003-2005. Clark County’s Department of Community Services could lose \$2.8M in state funding beginning July 2002. Thus \$1.4M was effectively removed from 2002’s budget. Although the effects of this at the county level have not been completely determined, there was a loss of funding for the Geriatric Psychiatric Consultation Team Program, a reduction in services for a Substance Abuse Counselor in the day treatment program, a downsizing of the Hospital alternative program, a reduction in funding for psychiatric services, a transfer of Children’s Mobile Crisis Team back to Columbia River Mental Health Services, a reduction in vocation services, reduction in the Assertive Community Treatment Program, elimination of a liaison person for Developmental Disabilities, and an elimination of respite beds for youth.

MAJOR COUNTY REVENUES

1999 Actual	2000 Actual	2001 Actual	2002 Actual	2001-2002 Budget	Act/Bud	02/01
Sales Tax - General Fund *						
\$2,589,165	\$2,338,043	\$2,480,744	\$2,565,022			
4,858,825	4,616,783	4,841,677	5,089,757			
7,274,680	7,098,456	8,024,896	7,743,163			
9,835,741	9,633,857	10,012,652	10,551,331	19,678,208	105%	1.05
Sales Tax - 0.2% Opt. - Special Law Enforcement *						
854,633	944,674	811,417	851,529			
1,606,842	1,698,034	1,596,735	1,674,431			
2,404,859	2,517,904	2,184,022	2,767,849			
3,252,404	3,353,392	3,124,128	3,702,097	6,559,403	104%	1.19
Sales Tax - 0.3% Opt. Revenue Sharing *						
1,346,184	1,484,336	1,532,412	1,426,409			
2,554,835	2,797,498	2,820,208	2,656,527			
3,971,782	4,198,311	3,971,119	4,076,516			
5,298,024	5,609,324	5,991,303	5,506,561	12,809,276	90%	0.92
Sales Tax - 0.1% Criminal Justice Assistance						
0	537,069	564,718	531,923			
286,452	1,053,363	1,058,152	1,032,047			
811,584	1,598,505	1,595,133	1,597,074			
1,351,539	2,150,522	2,141,896	2,166,189	4,551,964	95%	1.01
Property Tax - General Fund						
1,941,212	2,745,154	1,375,299	2,012,521			
17,346,279	18,551,605	19,153,951	20,261,227			
18,689,132	19,809,677	20,238,869	21,390,097			
32,486,401	34,175,889	36,098,131	38,010,465	75,204,044	99%	1.05
Property Tax - Road Fund						
1,199,299	1,347,120	980,462	1,434,888			
11,017,559	11,733,086	11,872,397	12,927,214			
11,642,883	12,319,374	12,637,696	13,739,940			
20,194,055	21,744,743	22,169,006	24,065,314	48,143,614	96%	1.09
Property Tax Penalty - G.F.						
652,662	664,485	581,903	859,909			
1,520,732	1,585,303	1,530,443	1,949,436			
2,021,517	2,107,470	2,160,001	2,613,453			
3,832,052	2,926,967	2,956,458	3,473,504	6,291,324	102%	1.17
Real Estate Excise Tax (REET I)						
457,097	497,965	507,745	512,336			
1,103,007	1,084,635	1,165,986	1,205,529			
1,742,037	1,708,600	1,925,846	1,938,910			
2,230,563	2,292,788	2,501,810	2,651,391	4,843,710	106%	1.06
Real Estate Excise Tax (REET II) - Parks						
457,097	497,965	507,745	512,761			
1,103,007	1,084,358	1,165,986	1,205,953			
1,742,106	1,708,926	1,916,860	1,821,424			
2,230,632	2,292,788	2,501,810	2,177,665	4,475,523	105%	1.06
Real Estate Excise Tax (REET III) - Economic Development						
			0			
			0			
			0			
			474,151	396,182	120%	0.00
MV Fuel Tax - Road Fund						
1,307,976	1,331,153	1,369,190	1,284,685			
2,711,238	2,631,637	2,617,184	2,572,462			
4,198,135	4,039,666	3,903,309	4,001,759			
5,709,761	5,396,742	5,391,792	5,420,269	10,885,874	99%	1.01
Motor Vehicle Fees - G.F.						
386,174	485,968	401,116	417,799			
854,276	967,380	877,107	919,341			
1,338,205	1,420,752	1,347,651	1,404,325			
1,692,022	1,776,712	1,717,569	1,779,217	3,526,519	99%	1.04
MV Excise Tax Criminal Justice - G.F.						
427,239	487,410	267,878	280,470			
854,433	758,216	546,023	552,465			
1,611,995	1,029,668	826,601	850,684			
2,151,236	1,297,546	1,106,634	1,140,314	3,038,540	74%	1.03

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2001-2002 Budget	Act/Bud	02/01
Investment Interest - G.F.							
	446,509	479,405	571,188	317,310			
	1,319,551	1,639,147	1,665,054	982,842			
	1,780,875	2,335,904	2,194,863	1,297,789			
	2,631,156	3,477,610	2,966,013	1,699,561	4,671,514	100%	0.57
Recording Fees - G.F.							
	246,245	164,507	200,515	275,004			
	495,086	341,992	485,550	567,332			
	708,425	511,920	753,673	863,826			
	889,365	678,126	1,075,207	1,298,916	1,506,339	158%	1.21
District Court Revenues - G.F.							
	561,968	591,940	572,443	584,456			
	1,212,779	1,202,384	1,182,013	1,286,090			
	1,834,764	1,808,293	1,816,023	2,016,223			
	2,478,780	2,426,772	2,434,900	2,833,262	4,971,931	106%	1.16
Superior Court (Clerk's) Revenue - G.F.							
	314,314	375,897	403,018	400,909			
	629,010	729,416	745,260	820,991			
	920,552	1,104,499	1,094,816	1,242,434			
	1,392,000	1,462,241	1,459,737	1,659,483	3,020,668	103%	1.14
Community Development - Administration^							
		487,930	89,657	161,010			
		504,761	276,160	191,925			
		609,338	458,681	211,927			
	1,149	796,564	608,960	295,253	121,025	747%	0.48
Community Development - Water Resource Fees & Permits^							
	247,169	206,313	70,245	14,670			
	576,995	488,747	52,505	24,183			
	829,764	645,611	52,505	47,648			
	1,021,721	861,861	(1,495)	72,171	0	n/a	(48.27)
Community Development - Development Review^							
			17,439	399	0	n/a	n/a
Community Development - Engineering^							
			9,964	107,815			
			65,546	195,516			
			118,181	327,008			
			174,290	465,020	115,370	554%	2.67
Community Development - Inspection^							
			10,317	18,198			
			49,127	24,882			
			181,331	61,300			
			327,279	198,464	80,000	657%	0.61
Community Development - Building Permits							
	381,578	435,643	292,387	521,366			
	855,414	914,060	1,125,033	1,239,618			
	1,339,177	1,314,531	1,780,144	2,130,771			
	1,956,412	1,963,465	2,366,927	3,107,478	4,928,592	111%	1.31
Community Development* - Development Services (Planning) Fees							
	383,719	229,134	282,951	542,688			
	831,745	733,195	765,733	954,980			
	1,269,401	1,087,975	1,162,436	1,397,326			
	1,683,724	1,498,373	1,549,590	2,181,023	5,821,929	64%	1.41
Community Development* - Development Services (Planning) Grants							
	376						
	742						
	1,041						
	1,263			0	0		

	1999	2000	2001	2002	2001-2002		
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Act/Bud</u>	<u>02/01</u>
Community Development - Long-Range Planning Fees							
	0	110	66	162,496			
	45,818	152	66	162,496			
	45,818	269	117,213	319,909			
	443,698	402,077	385,451	939,378	1,373,760	96%	2.44
Community Development - Long-Range Planning Grants							
			161,674	0			
			58,233	119,310			
			387,113	245,297			
	304,243	399,027	581,322	317,655	732,000	123%	0.55
* Long-range planning became a separate department in 1999. Long-range planning fees have been removed from Development Services (Planning) fees for 1994-1998 for comparison purposes.							
Community Development - Customer Service^							
				8,030			
				17,923			
				28,226			
			328	50,328	43,730	116%	n/a
Community Development - Animal Protection Revenues							
	261,714	216,805	146,724	190,392			
	452,392	463,563	451,902	388,482			
	645,676	663,206	649,209	582,157			
	874,130	874,557	864,990	849,814	1,832,270	94%	0.98
Community Development - Other Building & Code^							
			61,006	128,333			
			256,286	269,328			
			464,991	409,124			
			678,827	637,942	1,381,731	95%	0.94
Community Development - Code Enforcement^							
	46,342	44,906	1,380	33,812			
	91,658	122,068	60,217	69,593			
	132,699	152,824	175,845	103,336			
	340,697	451,743	281,139	249,978	948,410	56%	0.89
Community Development - Fire Bureau Revenues							
	57,139	55,162	31,666	44,150			
	126,862	128,645	129,986	130,294			
	182,532	158,466	166,465	182,322			
	255,960	231,702	231,219	264,659	583,218	85%	1.14
Community Development - Transfers In (not shown above ^)							
	253,645	307,032	355,852	339,020			
	681,146	573,805	626,836	678,039			
	1,021,719	756,108	897,819	1,452,329			
	1,339,539	1,268,016	1,168,803	2,352,162	3,520,965	100%	2.01
Total	8,222,536	8,747,385	9,235,069	11,981,723	21,483,000	99%	1.30
DNR Timber Sales - G.F.							
	530,625	46,100	169,001	48,405			
	708,823	311,536	244,550	211,515			
	891,798	398,212	298,851	270,670			
	971,357	447,986	535,470	293,019	790,000	105%	0.55
DNR Timber Sales - Road Fund							
	659,287	57,573	204,022	60,674			
	880,751	383,979	295,227	265,115			
	1,108,153	492,188	361,304	339,261			
	1,207,006	553,807	646,957	367,273	900,000	113%	0.57
Gambling Excise Tax - G.F.							
	158,209	128,540	114,777	52,425			
	303,068	239,065	233,446	153,176			
	436,977	341,802	340,007	241,839			
	573,681	450,959	439,758	326,289	1,050,000	73%	0.74

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2001-2002 Budget	Act/Bud	02/01
Cable Television Franchise Fees - G.F.							
	161,737	168,582	202,797	236,837			
	308,210	338,532	404,368	540,824			
	460,933	520,031	624,513	752,850			
	618,594	707,954	851,962	965,116	1,261,500	144%	1.13
Local Government Assistance-I695 Replacement *							
		0	604,227	0			
		302,114	604,227	0			
		302,114	1,245,798	0			
		302,114	1,245,798	0	0	n/a	0.00
Corrections Program Revenues							
	404,663	637,797	361,531	381,669			
	913,096	1,231,588	888,865	951,937			
	1,416,850	1,707,823	1,394,212	1,486,761			
	2,038,689	2,269,323	1,975,149	2,141,101	4,119,384	100%	1.08
Traffic Impact Fees							
	1,457,490	559,607	369,203	422,225			
	2,040,985	975,337	1,262,720	848,691			
	2,413,330	1,885,363	1,918,114	1,505,161			
	2,996,691	3,180,217	2,448,001	2,224,607	9,597,007	49%	0.91
Park Impact Fees							
	450,340	460,727	283,261	440,513			
	924,163	1,006,438	1,161,584	845,920			
	1,322,308	1,440,291	1,837,783	1,219,268			
	1,666,046	1,949,413	2,216,135	1,576,796	4,050,000	94%	0.71
Tri-Mountain Golf Fees							
	85,260	103,677	128,614	104,062			
	372,367	414,957	439,133	394,265			
	612,222	807,882	840,977	707,388			
	765,614	928,771	940,755	809,439	1,641,127	107%	0.86
SB 6211 Criminal Justice Revenues **							
	159,145	186,167	185,303	259,557			
	335,921	402,817	356,082	259,557			
	519,610	540,599	546,083	374,959			
	659,127	714,043	731,387	917,641	1,424,462	116%	1.25
Juvenile Revenues							
	214,797	204,361	118,605	407,152			
	571,898	532,698	770,205	849,490			
	1,064,102	1,025,743	1,185,990	1,187,853			
	1,349,314	1,630,669	1,984,882	1,908,529	4,058,169	96%	0.96
Jail Revenues (excluding SB 6211)							
	110,202	145,905	225,011	198,799			
	307,448	368,491	435,769	570,282			
	642,170	549,353	595,003	795,330			
	907,812	948,977	994,307	1,122,867	2,042,845	104%	1.13
City of Vancouver Records							
	0	0	0	0			
	458,969	572,487	286,244	385,108			
	688,454	858,731	572,488	670,108			
	920,664	1,144,974	1,030,908	1,240,108	2,100,000	108%	1.20
Clean Water Fees							
		0	112,541	60,252			
		13,299	245,155	236,814			
		3,745,001	4,113,884	4,217,317			
		3,968,710	4,342,700	4,460,166	10,000,000	88%	1.03
Hotel/Motel Sales Tax							
	16,777	32,516	38,318	36,792			
	41,542	67,354	85,128	82,567			
	93,807	112,415	146,105	144,568			
	144,965	169,274	200,895	201,411	439,600	92%	1.00
Totals							
	19,227,988	19,687,478	17,758,894	19,249,273			
	61,303,924	63,564,525	64,954,059	66,765,474			
	79,832,072	85,433,801	89,224,423	90,777,479			
	120,697,827	128,810,595	133,469,179	139,145,776	279,531,727	98%	1.04

* Adjusted budget from MVET - CJA

** Does not include revenue from Vancouver. This is captured in the 0.3% Revenue Sharing sales tax.

2001-2002 EXPENDITURES BY DEPARTMENT

2002 YTD 4th Quarter

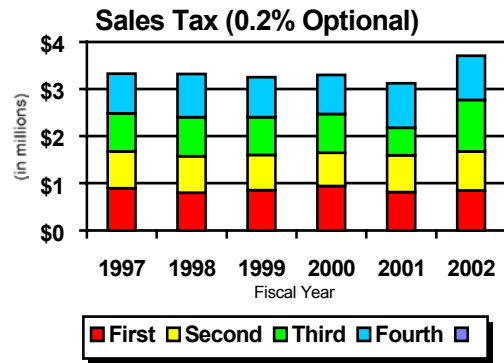
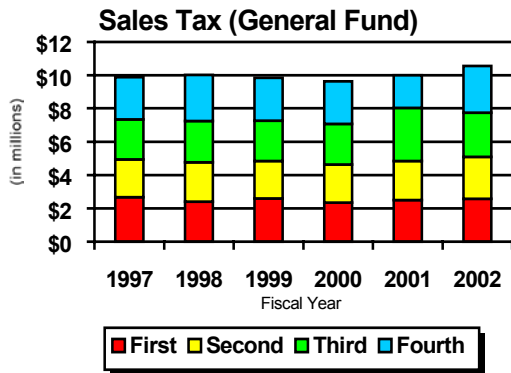
	YTD 2002 ^	02/01 %	2001 Total	BTB 01/02	2001-2002 Budget*	Percent Budget*	1999-2000 Total
GENERAL GOVERNMENT							
Assessor	3,326,046	107%	3,121,831	6,447,877	6,475,476	99.6%	6,193,775
GIS Fund	2,420,714	134%	1,804,849	4,225,563	4,398,478	96.1%	3,179,483
Auditor	3,022,202	122%	2,475,438	5,497,640	5,563,472	98.8%	5,124,802
County Fair	2,639,454	107%	2,463,337	5,102,791	5,284,879	96.6%	4,731,844
Treasurer	1,605,683	109%	1,466,544	3,072,227	3,095,558	99.2%	2,823,894
Banking Services	300,010	108%	277,061	577,071	620,769	93.0%	594,884
Health District	1,322,533	100%	1,322,534	2,645,067	2,645,067	100.0%	2,645,067
Commissioners	1,016,838	109%	933,130	1,949,968	1,963,182	99.3%	1,927,751
Countywide Services							
ESA	499,441	136%	366,459	865,900	1,508,244	57.4%	1,339,732
Other Countywide Services	888,612	139%	638,784	1,527,396	1,493,408	102.3%	2,198,972
Cable TV	353,193	100%	353,703	706,896	706,895	100.0%	707,405
CVTV Peg Access	157,500	33%	480,364	637,864	1,282,437	49.7%	
Public Access Cable TV	10,574		0	10,574	380,000	2.8%	
Health District Campus	0		0	0	507,000	0.0%	
Coop Extension	498,637	103%	484,201	982,838	1,020,487	96.3%	849,374
Comm. Support							
Air Pollution	51,793	103%	50,482	102,275	102,275	100.0%	92,894
CREDC	42,095	86%	49,000	91,095	119,000	76.6%	97,000
Historical musuem/studies	26,000	100%	26,000	52,000	52,000	100.0%	48,000
Hotel/Motel Tax	180,934	85%	213,973	394,907	616,732	64.0%	465,000
Weed Management	317,041	107%	295,583	612,624	693,921	88.3%	499,996
Board of Equalization	121,685	108%	113,002	234,687	259,607	90.4%	265,102
Elections	1,408,383	177%	795,746	2,204,129	2,861,738	77.0%	2,736,002
Tri Mountain Golf O&M Fund	1,248,289	112%	1,117,479	2,365,768	2,530,355	93.5%	2,778,662
Total	21,457,658	114%	18,849,500	40,307,158	44,180,980	91.2%	39,299,639
LAW & JUSTICE							
Sheriff	18,420,032	106%	17,343,482	35,763,514	35,957,895	99.5%	30,672,493
Jail	13,210,441	104%	12,751,843	25,962,284	26,254,127	98.9%	22,483,613
Prosecuting Attorney	6,642,137	122%	5,441,900	12,084,037	11,121,675	108.7%	9,750,906
Child Support	1,268,626	107%	1,183,274	2,451,900	2,552,032	96.1%	2,502,259
Victim/Witness Assist	252,989	103%	245,082	498,071	498,674	99.9%	371,030
Juvenile	5,895,863	105%	5,588,552	11,484,415	12,356,256	92.9%	10,185,377
Corrections	4,750,606	104%	4,587,098	9,337,704	9,370,864	99.6%	9,437,171
Emergency Services-CRESA	1,129,253	109%	1,032,638	2,161,891	2,275,000	95.0%	1,673,321
EMS Fund - 1004	394,590	128%	308,321	702,911	830,303	84.7%	903,305
Regional Radio Systems	787,435	133%	592,002	1,379,437	1,752,312	78.7%	1,041,266
Radio ER&R	430,939	1003%	42,969	473,908	1,050,000	45.1%	
Child Abuse Intervention	350,609	91%	385,055	735,664	1,113,691	66.1%	1,333,393
Indigent Defense	3,474,722	112%	3,098,674	6,573,396	6,917,219	95.0%	5,574,658
District Court	3,110,640	107%	2,900,099	6,010,739	6,013,527	100.0%	5,465,927
Superior Court	2,016,539	103%	1,961,122	3,977,661	4,060,581	98.0%	3,600,203
Clerk	1,852,866	107%	1,724,940	3,577,806	3,583,215	99.8%	3,364,166
Medical Examiner	578,504	106%	545,275	1,123,779	1,195,484	94.0%	1,134,652
Clark Skamania Drug Task Force	261,752	110%	237,107	498,859	689,629	72.3%	1,667,889
Total	64,828,545	108%	59,969,433	124,797,978	127,592,483	97.8%	111,459,379
PUBLIC WORKS							
Parks	1,211,357	109%	1,115,688	2,327,045	2,654,458	87.7%	4,420,591
Parks Operations	1,455,511	113%	1,289,613	2,745,124	2,764,728	99.3%	1,789,532
Sanitary Sewer	275,124	49%	563,764	838,888	800,792	104.8%	1,051,606
Waste Water Maintenance	6,588,687	97%	6,811,422	13,400,109	14,538,005	92.2%	14,019,295
Waste Water Debt Service	4,477,029	85%	5,236,764	9,713,793	14,088,042	69.0%	9,894,465
Waste Water Construction	2,751,100	836%	329,052	3,080,152	2,887,899	106.7%	2,731,914
Waste Water Repair & Maint.	2,233		0	2,233	100,000	2.2%	165,000
Clean Water Fund	3,178,132	130%	2,440,700	5,618,832	12,500,211	44.9%	3,698,704
Solid Waste	2,866,736	185%	1,552,017	4,418,753	5,406,862	81.7%	3,500,381
ER & R **	7,498,371	77%	9,705,112	17,203,483	23,350,154	73.7%	16,629,725
Lewis & Clark Railroad	89,373	240%	37,232	126,605	161,901	78.2%	133,737
Road Fund	54,738,067	94%	58,004,354	112,742,421	126,929,103	88.8%	114,867,715
Water Resources	264,311	72%	365,457	629,768	2,021,051	31.2%	1,627,299
Burnt Bridge Creek	0	0%	(311,464)	(311,464)	568,732	-54.8%	1,128,476
Total	85,396,031	98%	87,139,711	172,535,742	208,771,938	82.6%	175,658,440
COMMUNITY DEVELOPMENT							
Administration	2,034,097	141%	1,440,919	3,475,016	3,717,538	93.5%	2,764,665
Development Review	1,151,377	106%	1,085,934	2,237,311	2,331,739	96.0%	
Engineering	574,384	101%	566,953	1,141,337	1,146,023	99.6%	
Inspection	651,455	106%	612,044	1,263,499	1,204,739	104.9%	
Development Services (Planning)	889,253	105%	848,875	1,738,128	1,607,969	108.1%	6,319,903
Long Range Planning	1,891,283	140%	1,347,507	3,238,790	4,389,654	73.8%	3,575,841
Customer Service	822,788	104%	787,978	1,610,766	1,693,308	95.1%	624,802
Animal Control	865,444	102%	848,954	1,714,398	1,804,214	95.0%	1,569,486
Building	2,005,825	129%	1,552,327	3,558,152	3,745,627	95.0%	3,157,547
Code Enforcement	641,059	102%	625,928	1,266,987	1,281,719	98.9%	1,211,534
Fire Bureau	919,281	105%	872,839	1,792,120	1,802,719	99.4%	1,528,964
Total	12,446,246	118%	10,590,258	23,036,504	24,725,249	93.2%	21,240,496

	YTD 2002 ^	02/01 %	2001 Total	BTD 01/02	2001-2002 Budget*	Percent Budget*	1999-2000 Total
COMMUNITY SERVICES							
Veterans' Assistance	83,435	152%	54,786	138,221	567,339	24.4%	408,794
Youth & Family Services	2,703,327	85%	3,191,236	5,894,563	6,132,990	96.1%	6,047,223
DCS-Aministration/Grants	2,035,546	137%	1,486,804	3,522,350	3,871,393	91.0%	339,623
Housing Programs	6,813,295	125%	5,470,327	12,283,622	12,296,131	99.9%	9,195,185
Mental Health	16,813,273	106%	15,922,801	32,736,074	39,408,006	83.1%	42,065,545
Development Disability	2,958,144	110%	2,681,502	5,639,646	5,478,049	102.9%	5,446,619
Substance Abuse	3,120,955	89%	3,522,980	6,643,935	6,925,229	95.9%	5,820,449
Children's System of Care	2,561,041	370%	691,598	3,252,639	7,724,430	42.1%	3,198,666
Human Services Council	607,333	43%	1,406,522	2,013,855	1,042,775	193.1%	1,007,200
Misc DCS Grants	649,369	0%	0	649,369	980,589	66.2%	0
Total	38,345,718	111%	34,428,556	72,124,905	84,426,931	85.4%	73,529,304
INTERNAL SERVICES							
Human Resources	930,231	96%	970,236	1,900,467	1,932,883	98.3%	1,931,927
Loss Control	278,663	93%	300,426	579,089	581,518	99.6%	434,712
General Services	1,550,259	106%	1,463,199	3,013,458	3,054,627	98.7%	3,082,538
Public Information	453,129	107%	423,392	876,521	888,613	98.6%	829,847
Office of Budget	532,367	113%	469,932	1,002,299	1,009,583	99.3%	859,582
Dept. of Info Tech - 0001	6,294,061	118%	5,324,564	11,618,625	12,690,785	91.6%	4,826,060
Facilities Maintenance	4,700,057	91%	5,137,160	9,837,217	9,901,946	99.3%	8,742,801
Major Maintenance	624,855	328%	190,351	815,206	1,055,882	77.2%	1,532,171
Total	15,363,622	108%	14,279,260	29,642,882	31,115,837	95.3%	22,239,638
CAPITAL & DEBT							
Capital Acquisition	1,162,038	73%	1,602,164	2,764,202	5,227,263	52.9%	2,485,760
Building Construction	171,849	14%	1,241,326	1,413,175	2,850,201	53.3%	6,466,476
Campus Development	20,819,050	155%	13,395,096	34,214,146	43,526,312	78.6%	2,680,241
Juvenile Bldg	6,132	3%	229,769	235,901	2,299,793	10.3%	9,450,000
Tri Mountain Golf Capital Fund	30,002	18%	168,113	198,115	200,000	99.1%	286,000
Jail Industries	309,329	113%	274,208	583,537	818,838	71.3%	9,940,700
Debt Service	10,256,548	114%	9,018,397	19,274,945	19,611,296	98.3%	16,733,559
Tax Anticipation Notes	59,692	56%	107,411	167,103	0		
Conservation Futures	1,653,210	81%	2,043,087	3,696,297	16,435,120	22.5%	13,046,423
Conservation Futures II	1,845,894	303%	610,195	2,456,089	5,082,039	48.3%	3,917,286
County Building Cumulative-Parks	1,102	1%	213,908	215,010	838,692	25.6%	1,905,035
Park Impact Fee Funds	189,488		0	189,488	286,085	66.2%	6,084,280
REET I	2,600,214	51%	5,091,541	7,691,755	10,947,726	70.3%	7,059,541
REET II	1,258,245	69%	1,830,788	3,089,033	12,288,441	25.1%	9,325,803
REET III	0	0%	0	0	396,182	0.0%	0
Traffic Impact Fee Funds	838,645	27%	3,094,646	3,933,291	10,964,120	35.9%	16,035,300
Water Quality Capital	6,452	10%	65,475	71,927	121,519	59.2%	72,514
Park District #6	309,375		0	309,375	517,868	59.7%	
Information Tech Reserve	1,910,291	66%	2,899,535	4,809,826	7,109,253	67.7%	3,236,402</

**CLARK COUNTY GENERAL FUND
USE OF FUND BALANCE
December 31, 2002**

ENDING FUND BALANCE					
			Operating Costs		
Department	Item	Capital	One-time	On-going	Total EFB
Beginning balance:	As of 3Q02				1,249,092
	Supplemental activity occurred in December 2002				
County-Wide Services	Community Housing Resource Center			(5,000)	(5,000)
Loss Control	General Liability Reserve		2,000,000		2,000,000
Retirement Reserve	LEOFF Medical Reimbursements		(120,000)		(120,000)
OBIS	Final Salary Adjustment for 2002			(1,222,640)	(1,222,640)
Total		0	1,880,000	(1,227,640)	652,360
Ending fund balance 2001-2002					1,901,452
BEGINNING FUND BALANCE					
			Operating Costs		
Department	Item	Capital	One-time	On-going	Total BFB
Beginning balance:	As of 3Q02				12,175,069
Auditor	Adjust Indirect Cost Model from 2001 amount			848,000	848,000
Bank Services	Programming costs associated with FMS		16,396		16,396
Child Support	Budget for Indirect Costs			63,341	63,341
Corrections	CTS Maintenance Cost			34,000	34,000
District Court	Additional funding for intpreters			14,000	14,000
Jail	Shift minimum overtime			234,777	234,777
Jail	ADA Improvements in Main Jail	50,000			50,000
OBIS	Spring Branch Creek		35,000		35,000
Prosecutor	Adjustment for increased legal books and phone fees			24,800	24,800
Sheriff	Overtime		183,000		183,000
Sheriff	Records staff temporary employees		142,000		142,000
Sheriff	Shift minimum overtime			793,458	793,458
Treasurer	Joint Lobby equipment	38,831			38,831
Treasurer	Remittance Processor programming		17,692		17,692
Weed Management	Final Salary & Benefits adjustment			35,000	35,000
CVTV Peg Access	PEG Grant Match		50,000		50,000
Public Works	Contingency Transfer in from Fund 1012		718,977		718,977
Sub-Total		88,831	1,163,065	2,047,376	3,299,272
Totals		177,662	2,326,130	4,094,752	15,474,341

SALES TAX



Sales Tax Revenue (General Fund)

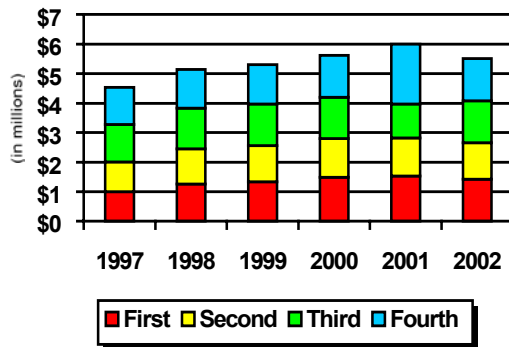
By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	2,665,780	2,412,267	2,589,165	2,338,043	2,480,744	2,565,022	
Second	2,358,787	2,350,396	2,269,660	2,278,740	2,360,933	2,524,735	
Third	2,414,006	2,495,032	2,415,855	2,461,673	3,183,219	2,653,406	
Fourth	<u>2,541,510</u>	<u>2,776,128</u>	<u>2,561,061</u>	<u>2,555,401</u>	<u>1,987,756</u>	<u>2,808,168</u>	
	9,980,083	10,033,823	9,835,741	9,633,857	10,012,652	10,551,331	19,678,208
% Change - YTD	5.4%						% of Budget
% Change - Annual		0.5%	-2.0%	-2.1%	3.9%		104.5%

Sales Tax Revenues (0.2% Optional - Special Law Enforcement)

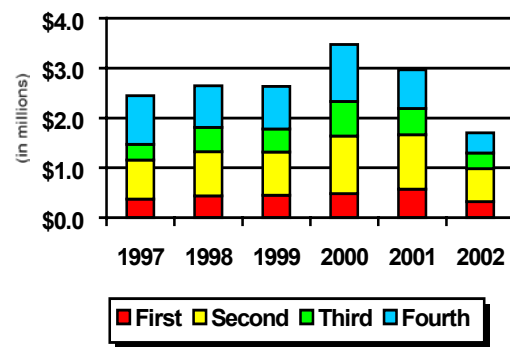
By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	888,593	797,534	854,633	944,674	811,417	851,529	
Second	786,262	776,596	752,209	753,360	785,318	822,902	
Third	804,669	825,306	798,017	819,870	587,287	1,093,418	
Fourth	<u>847,170</u>	<u>916,344</u>	<u>847,545</u>	<u>835,488</u>	<u>940,106</u>	<u>934,248</u>	
	3,326,694	3,315,780	3,252,404	3,353,392	3,124,128	3,702,097	6,559,403
% Change - YTD	18.5%						% of Budget
% Change - Annual		-0.3%	-1.9%	3.1%	-6.8%		104.1%

REVENUE SHARING SALES and INTEREST EARNINGS

Sales Tax - Revenue Sharing



Investment Interest - Gen. Fund



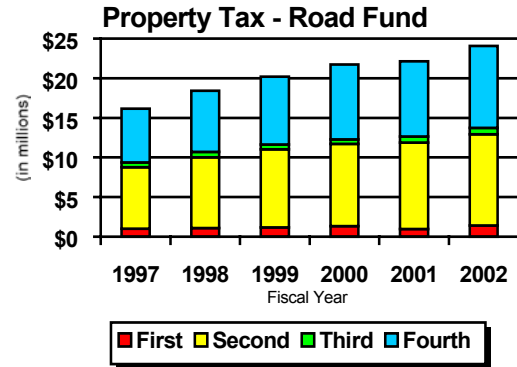
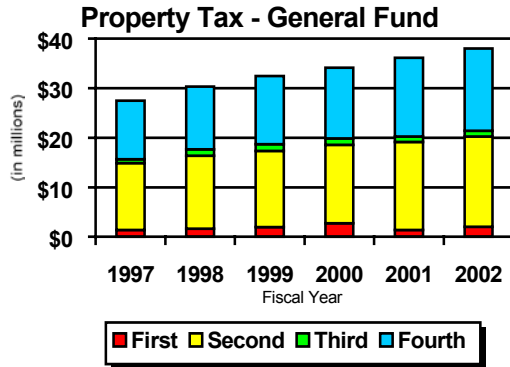
Sales Taxes – 0.3% Revenue Sharing

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	1,001,599	1,253,160	1,346,184	1,484,336	1,532,412	1,426,409	
Second	1,003,432	1,204,170	1,208,651	1,313,162	1,287,796	1,230,118	
Third	1,269,486	1,369,261	1,416,947	1,400,813	1,150,911	1,419,989	
Fourth	<u>1,264,255</u>	<u>1,322,888</u>	<u>1,326,242</u>	<u>1,411,013</u>	<u>2,020,184</u>	<u>1,430,045</u>	
	4,538,772	5,149,479	5,298,024	5,609,324	5,991,303	5,506,561	12,809,276
% Change - YTD <div style="text-align: right;">-8.1%</div>							% of Budget
% Change - Annual		13.5%	2.9%	5.9%	6.8%		89.8%

Investment Interest - General Fund

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	376,810	437,828	446,509	479,405	571,188	317,310	
Second	780,148	885,546	873,042	1,159,742	1,093,866	665,532	
Third	307,869	484,760	461,324	696,757	529,809	314,947	
Fourth	<u>980,797</u>	<u>835,610</u>	<u>850,281</u>	<u>1,141,706</u>	<u>771,150</u>	<u>401,772</u>	
	2,445,624	2,643,744	2,631,156	3,477,610	2,966,013	1,699,561	4,671,514
% Change - YTD							% of Budget
-42.7%							
% Change - Annual		8.1%	-0.5%	32.2%	-14.7%		99.9%

PROPERTY TAXES



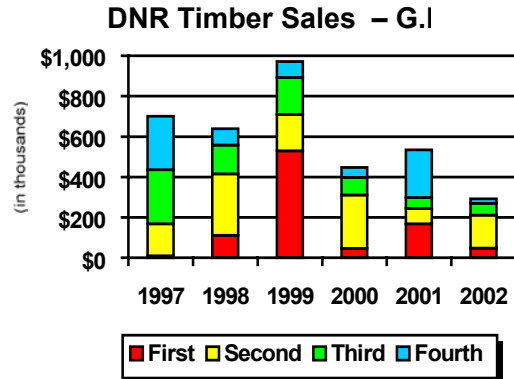
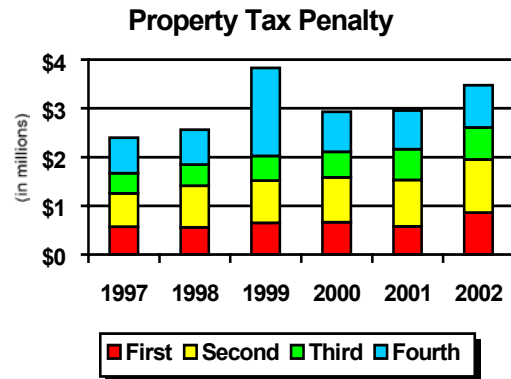
Property Tax Revenue - General Fund

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	1,339,191	1,624,767	1,941,212	2,745,154	1,375,299	2,012,521	
Second	13,503,760	14,750,913	15,405,067	15,851,605	17,778,652	18,248,706	
Third	852,961	1,255,123	1,342,853	1,258,072	1,084,918	1,128,870	
Fourth	<u>11,807,976</u>	<u>12,644,690</u>	<u>13,797,269</u>	<u>14,366,212</u>	<u>15,859,262</u>	<u>16,620,368</u>	
	27,503,888	30,275,493	32,486,401	34,221,043	36,098,131	38,010,465	75,204,044
% Change - YTD	5.3%						% of Budget
% Change - Annual		10.1%	7.3%	5.3%	5.5%		98.5%

Property Tax Revenue - Road Fund

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	1,004,246	1,111,509	1,199,299	1,347,120	980,462	1,434,888	
Second	7,797,013	8,916,503	9,818,260	10,385,966	10,891,935	11,492,326	
Third	593,827	669,812	625,324	586,288	765,299	812,726	
Fourth	<u>6,774,194</u>	<u>7,701,558</u>	<u>8,551,172</u>	<u>9,425,369</u>	<u>9,531,310</u>	<u>10,325,374</u>	
	16,169,280	18,399,382	20,194,055	21,744,743	22,169,006	24,065,314	48,143,614
% Change - YTD	8.6%						% of Budget
% Change - Annual		13.8%	9.8%	7.7%	2.0%		96.0%

PROPERTY TAX PENALTIES and DNR TIMBER SALES – G.F.



Property Tax Penalty - General Fund

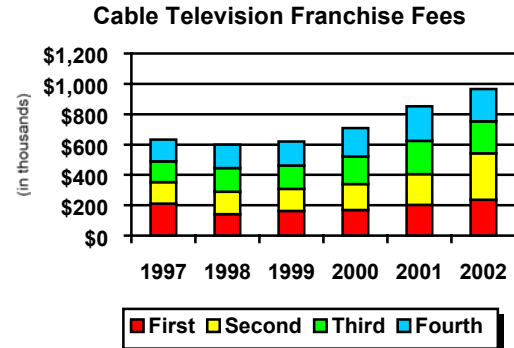
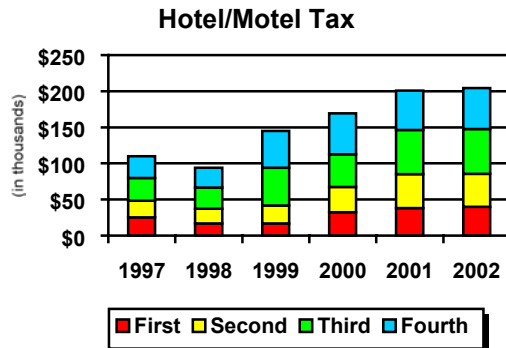
By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	574,235	599,194	652,662	664,485	581,903	859,909	
Second	682,879	850,175	868,070	920,818	948,540	1,089,527	
Third	407,938	437,203	500,785	522,167	629,558	664,017	
Fourth	<u>728,747</u>	<u>715,380</u>	<u>1,810,535</u>	<u>819,497</u>	<u>796,457</u>	<u>860,051</u>	
	2,393,799	2,601,952	3,832,052	2,926,967	2,956,458	3,473,504	6,291,324
% Change - YTD							17.5%
% Change - Annual							% of Budget
		8.7%	47.3%	-23.6%	1.0%		102.2%

- = Includes a one-time payment from Ft James.

DNR Timber Sales - General Fund

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	10,962	111,597	530,625	46,100	169,001	48,405	
Second	158,687	304,127	178,198	265,436	75,549	163,110	
Third	265,535	142,394	182,975	86,676	54,301	59,155	
Fourth	<u>266,531</u>	<u>81,545</u>	<u>79,559</u>	<u>49,774</u>	<u>236,619</u>	<u>22,349</u>	
	701,715	639,663	971,357	447,986	535,470	293,019	790,000
% Change - YTD							-45.3%
% Change - Annual							% of Budget
		-8.8%	51.9%	-53.9%	19.5%		104.9%

HOTEL/MOTEL TAX and CABLE TELEVISION FRANCHISE FEES



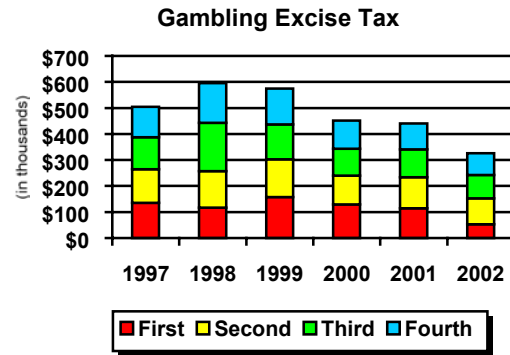
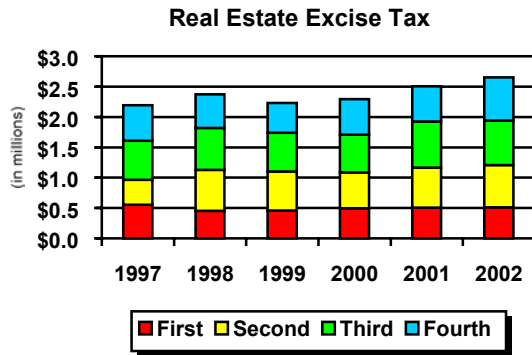
Hotel/Motel Tax

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	25,162	16,664	16,777	32,516	38,318	36,792	
Second	23,101	20,565	24,765	34,838	46,810	45,775	
Third	31,729	29,048	52,265	45,061	60,977	62,001	
Fourth	<u>30,032</u>	<u>27,551</u>	<u>51,158</u>	<u>56,859</u>	<u>54,790</u>	<u>56,843</u>	
	110,024	93,828	144,965	169,274	200,895	201,411	299,600
% Change - YTD	0.3%						% of Budget
% Change - Annual		-14.7%	54.5%	16.8%	18.7%		134.3%

Cable Television Franchise Fees

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	209,930	142,108	161,737	168,582	202,797	236,837	
Second	142,775	147,393	146,473	169,950	201,571	303,987	
Third	135,587	156,075	152,723	181,499	220,145	212,026	
Fourth	<u>143,990</u>	<u>154,819</u>	<u>157,661</u>	<u>187,923</u>	<u>227,449</u>	<u>212,266</u>	
	632,282	600,395	618,594	707,954	851,962	965,116	1,261,500
% Change - YTD						13.3%	% of Budget
% Change - Annual		-5.0%	3.0%	14.4%	20.3%		144.0%

EXCISE TAXES



Real Estate Excise Tax Revenue (1st REET)

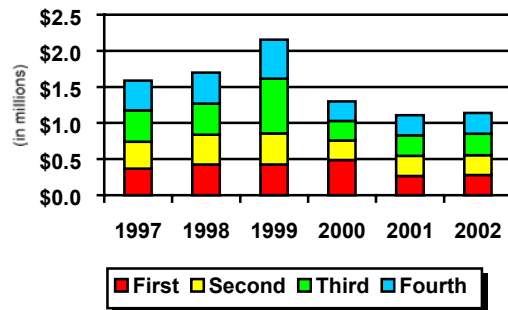
By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	554,876	455,591	457,097	497,965	507,745	512,336	
Second	410,376	672,807	645,910	586,670	658,241	693,617	
Third	642,130	688,269	639,030	623,965	759,860	733,381	
Fourth	587,229	553,870	488,526	584,188	575,964	712,481	
	2,194,611	2,370,537	2,230,563	2,292,788	2,501,810	2,651,815	
% Change - YTD	6.0%						% of Budget
% Change - Annual		8.0%	-5.9%	2.8%	9.1%		106.4%

Gambling Excise Tax Revenue

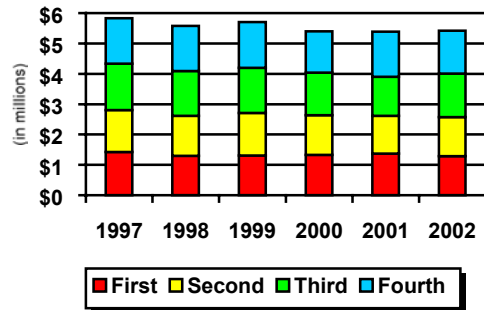
By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	135,467	117,293	158,209	128,540	114,777	52,425	
Second	129,991	139,621	144,859	110,525	118,669	100,751	
Third	122,772	185,685	133,909	102,737	106,561	88,663	
Fourth	116,811	152,443	136,704	109,157	99,751	84,450	
	505,041	595,042	573,681	450,959	439,758	326,289	
% Change - YTD	-25.8%						% of Budget
% Change - Annual		17.8%	-3.6%	-21.4%	-2.5%		73.0%

MOTOR VEHICLE EXCISE TAX and MOTOR VEHICLE FUEL TAX

Motor Vehicle Excise Tax



Motor Vehicle Fuel Tax



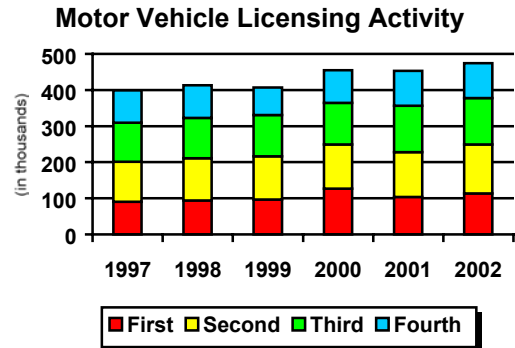
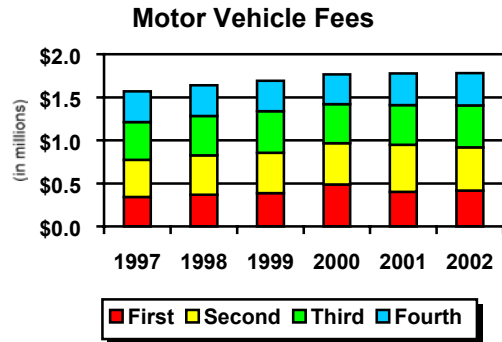
Motor Vehicle Excise Tax - Criminal Justice

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	368,471	427,353	427,239	487,410	267,878	280,470	
Second	372,607	410,755	427,194	270,806	278,145	271,995	
Third	435,382	430,932	757,562	271,452	280,578	298,219	
Fourth	<u>409,297</u>	<u>427,239</u>	<u>539,241</u>	<u>267,878</u>	<u>280,033</u>	<u>289,630</u>	
	1,585,757	1,696,279	2,151,236	1,297,546	1,106,634	1,140,314	3,038,540
% Change - YTD <div style="text-align: right;">3.0%</div>							% of Budget
% Change - Annual		7.0%	26.8%	-39.7%	-14.7%		
							73.9%

Motor Vehicle Fuel Tax (Road Fund)

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	1,419,675	1,295,028	1,307,976	1,331,153	1,369,190	1,284,685	
Second	1,380,379	1,324,320	1,403,262	1,300,484	1,247,994	1,287,777	
Third	1,536,501	1,470,119	1,486,897	1,407,729	1,286,125	1,429,297	
Fourth	<u>1,495,609</u>	<u>1,485,149</u>	<u>1,511,626</u>	<u>1,357,076</u>	<u>1,488,483</u>	<u>1,418,510</u>	
	5,832,164	5,574,616	5,709,761	5,396,442	5,391,792	5,420,269	10,885,874
% Change - YTD 0.5%							% of Budget
% Change - Annual		-4.4%	2.4%	-5.5%	-0.1%		99.3%

MOTOR VEHICLE LICENSING



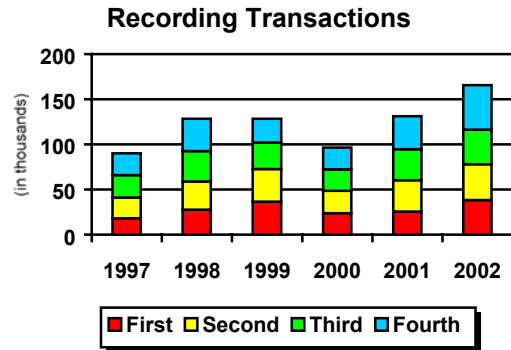
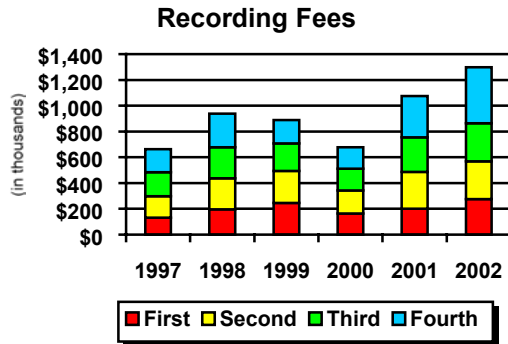
Fee Revenues

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	341,522	366,975	386,174	485,968	401,116	417,799	
Second	432,824	458,987	468,102	481,412	475,991	501,542	
Third	436,965	455,311	483,929	453,372	470,544	484,984	
Fourth	<u>357,145</u>	<u>357,589</u>	<u>353,817</u>	<u>355,960</u>	<u>369,918</u>	<u>374,892</u>	
	1,568,456	1,638,862	1,692,022	1,776,712	1,717,569	1,779,217	3,526,519
% Change - YTD	3.6%						% of Budget
% Change - Annual		4.5%	3.2%	5.0%	-3.3%		99.2%

Transactions

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
First	89,786	93,914	97,361	127,323	103,505	113,944
Second	110,760	116,585	118,686	121,990	124,727	135,526
Third	107,888	112,149	114,818	114,656	128,381	128,082
Fourth	<u>89,636</u>	<u>90,307</u>	<u>75,677</u>	<u>91,031</u>	<u>96,808</u>	<u>97,176</u>
	398,070	412,955	406,542	455,000	453,421	474,728
% Change - YTD	4.7%					
% Change - Annual		3.7%	-1.6%	11.9%	-0.3%	

RECORDING



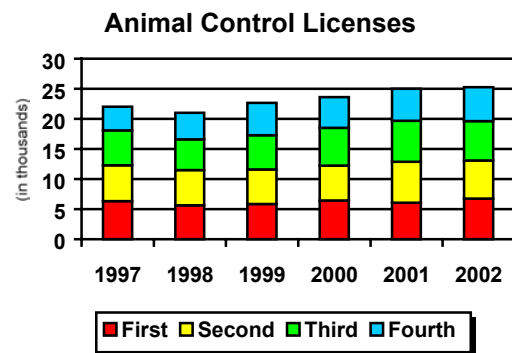
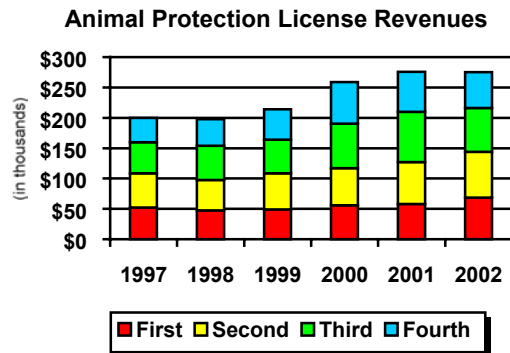
Recording Fee Revenues

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	132,162	194,945	246,245	164,507	200,515	275,004	
Second	166,782	242,889	248,841	177,485	285,035	292,328	
Third	185,440	240,273	213,339	169,928	268,123	296,494	
Fourth	<u>178,162</u>	<u>261,071</u>	<u>180,940</u>	<u>165,758</u>	<u>321,540</u>	<u>435,090</u>	
	662,546	939,178	889,365	677,678	1,075,213	1,298,916	1,506,339
% Change - YTD	20.8%						% of Budget
% Change - Annual		41.8%	-5.3%	-23.8%	58.7%		157.6%

Recording Transactions

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
First	18,191	27,482	36,727	23,751	25,528	38,213
Second	22,765	31,417	36,100	24,868	34,704	39,731
Third	24,977	33,494	29,480	23,789	34,350	38,355
Fourth	<u>23,993</u>	<u>35,849</u>	<u>26,134</u>	<u>23,881</u>	<u>36,676</u>	<u>49,426</u>
	89,926	128,242	128,441	96,289	131,258	165,725
% Change - YTD	26.3%					
% Change - Annual		42.6%	0.2%	-25.0%	36.3%	

ANIMAL CONTROL / PROTECTION



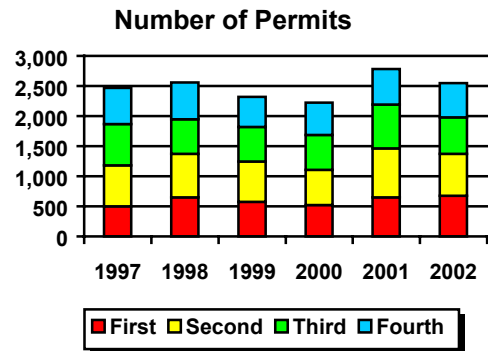
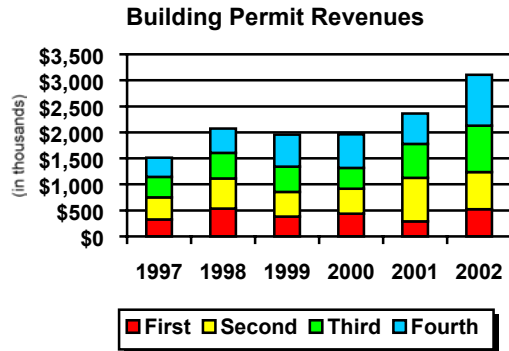
License Revenue

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	52,044	47,633	48,758	55,824	58,101	68,778	
Second	56,489	49,671	55,989	61,220	69,004	75,171	
Third	51,395	56,907	55,078	73,339	82,754	72,383	
Fourth	39,973	43,413	50,097	68,415	65,673	58,926	
	199,901	197,624	209,922	258,798	275,532	275,258	519,863
% Change - YTD	-0.1%						% of Budget
% Change - Annual		-1.1%	6.2%	23.3%	6.5%		105.9%

License Transactions

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
First	6,333	5,644	5,875	6,430	6,077	6,670
Second	5,976	5,842	5,702	5,821	6,800	6,319
Third	5,774	5,135	5,723	6,237	6,827	6,552
Fourth	3,960	4,407	5,353	5,104	5,322	5,601
	22,043	21,028	22,653	23,592	25,026	25,142
% Change - YTD	0.5%					
% Change - Annual		-4.6%	7.7%	4.1%	6.1%	

BUILDING PERMITS



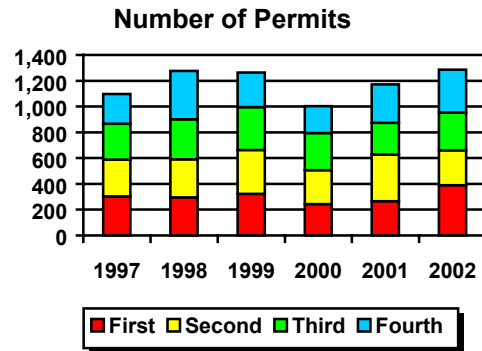
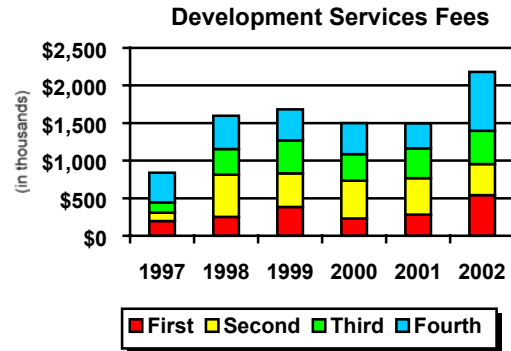
Building Permit Revenue

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	327,706	533,321	381,578	435,643	292,387	521,366	
Second	421,383	583,452	473,836	478,417	832,646	718,252	
Third	395,956	487,591	483,763	400,471	655,111	891,153	
Fourth	368,553	471,715	617,235	648,934	586,783	976,707	
	1,513,598	2,076,079	1,956,412	1,963,465	2,366,927	3,107,478	4,928,592
% Change - YTD						31.3%	% of Budget
% Change - Annual		37.2%	-5.8%	0.4%	20.5%		111.1%

Number of Permits

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
First	500	650	576	522	649	678
Second	679	721	670	585	812	694
Third	687	577	575	578	729	609
Fourth	602	610	496	537	594	568
	2,468	2,558	2,317	2,222	2,784	2,549
% Change - YTD						-8.4%
% Change - Annual		3.6%	-9.4%	-4.1%	25.3%	

DEVELOPMENT SERVICES PERMITS



Development Services (Planning) Fees

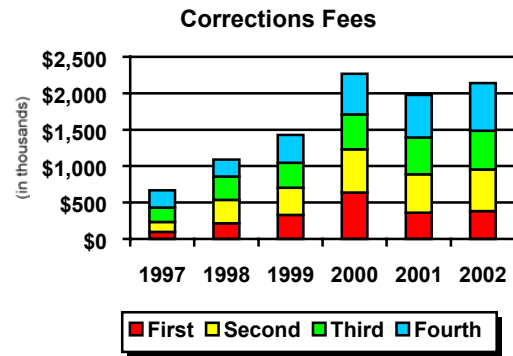
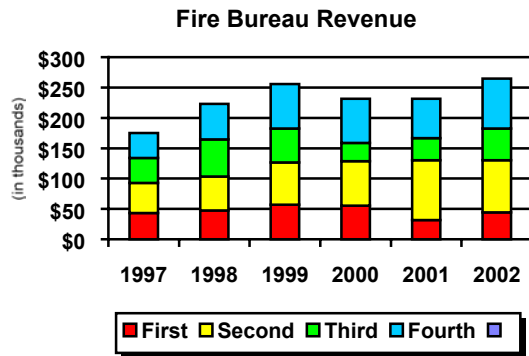
By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	198,375	251,938	383,719	229,134	282,951	542,688	
Second	108,733	561,967	448,026	504,061	482,782	412,292	
Third	137,028	340,111	437,656	354,780	396,703	442,346	
Fourth	<u>395,684</u>	<u>442,488</u>	<u>414,326</u>	<u>410,398</u>	<u>387,154</u>	<u>783,697</u>	
	839,820	1,596,504	1,683,727	1,498,373	1,549,590	2,181,023	5,821,929
% Change - YTD						40.7%	% of Budget
% Change - Annual							64.1%

Number of Permits

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
First	304	296	322	243	265	390
Second	284	296	341	261	363	270
Third	278	308	332	289	246	294
Fourth	<u>231</u>	<u>377</u>	<u>269</u>	<u>208</u>	<u>297</u>	<u>331</u>
	1,097	1,277	1,264	1,001	1,171	1,285
% Change - YTD						9.7%
% Change - Annual						
		16.4%	-1.0%	-20.8%	17.0%	

* Due to reclassification of permits and/or project cancellations, numbers may not tie to prior reporting.

FIRE BUREAU and CORRECTION FEES



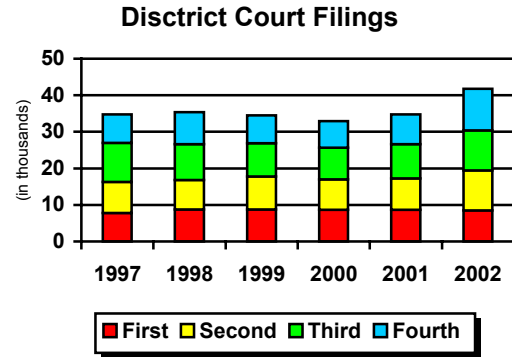
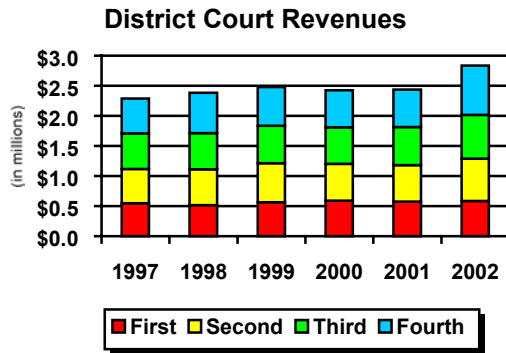
Fire Bureau Revenue

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	43,101	47,694	57,139	55,162	31,666	44,150	
Second	49,734	55,862	69,723	73,483	98,320	86,144	
Third	40,928	61,051	55,670	29,821	36,479	52,028	
Fourth	<u>41,061</u>	<u>58,168</u>	<u>73,428</u>	<u>73,236</u>	<u>64,754</u>	<u>82,337</u>	
	174,824	222,775	255,960	231,702	231,219	264,659	583,218
% Change - YTD	14.5%						% of Budget
% Change - Annual		27.4%	14.9%	-9.5%	-0.2%		85.0%

Corrections Fees

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	96,876	215,856	329,904	637,797	361,531	381,669	
Second	135,026	318,135	372,482	593,791	527,334	570,268	
Third	200,434	322,316	343,321	476,235	505,347	534,824	
Fourth	<u>235,326</u>	<u>234,648</u>	<u>381,466</u>	<u>561,500</u>	<u>580,937</u>	<u>654,340</u>	
	667,662	1,090,955	1,427,173	2,269,323	1,975,149	2,141,101	4,119,384
% Change - YTD	8.4%						% of Budget
% Change - Annual		63.4%	30.8%	59.0%	-13.0%		99.9%

DISTRICT COURT



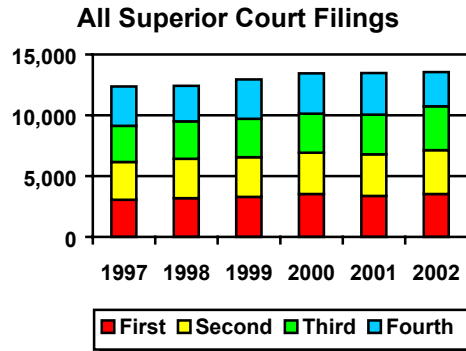
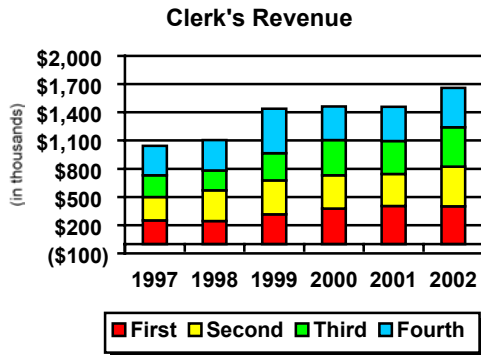
District Court Revenue

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	547,564	514,988	561,968	591,940	572,443	584,456	
Second	569,744	598,576	650,811	610,444	609,570	701,634	
Third	592,262	597,142	621,985	605,909	634,010	730,133	
Fourth	<u>574,659</u>	<u>673,613</u>	<u>644,016</u>	<u>618,479</u>	<u>618,877</u>	<u>817,039</u>	
	2,284,229	2,384,319	2,478,780	2,426,772	2,434,900	2,833,262	4,949,464
% Change - YTD	16.4%						% of Budget
% Change - Annual		4.4%	4.0%	-2.1%	0.3%		106.4%

Transactions

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
First	7,757	8,782	8,797	8,732	8,687	8,508
Second	8,487	8,040	9,026	8,256	8,604	10,920
Third	10,718	9,793	9,100	8,670	9,314	10,967
Fourth	<u>7,767</u>	<u>8,801</u>	<u>7,591</u>	<u>7,341</u>	<u>8,161</u>	<u>11,382</u>
	34,729	35,416	34,514	32,999	34,766	41,777
% Change - YTD	20.2%					
% Change - Annual		2.0%	-2.5%	-4.4%	5.4%	

CLERK'S REVENUE and SUPERIOR COURT ACTIVITY



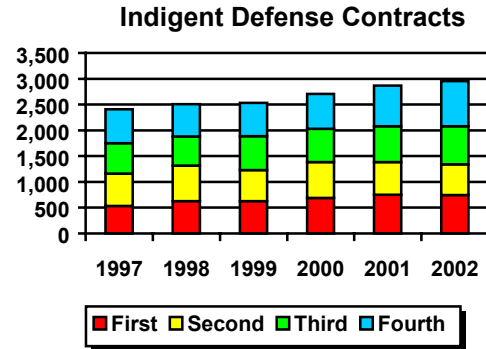
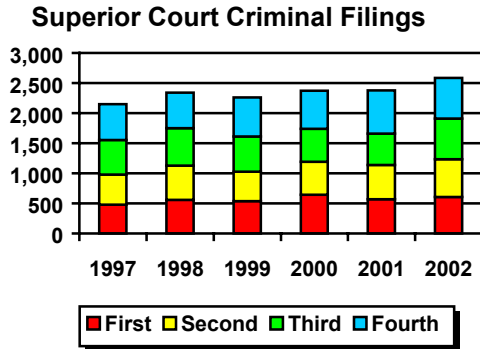
Clerk's (Superior Court) Revenue

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	01/02 Budget
First	251,074	244,721	314,314	375,897	403,018	400,909	
Second	247,661	324,163	361,091	353,519	342,242	420,082	
Third	230,796	213,047	346,110	375,083	349,556	421,443	
Fourth	<u>311,758</u>	<u>323,274</u>	<u>370,485</u>	<u>357,742</u>	<u>364,921</u>	<u>417,049</u>	
	1,041,289	1,105,205	1,392,000	1,462,241	1,459,737	1,659,483	3,020,668
% Change - YTD						13.7%	% of Budget
% Change - Annual		6.1%	25.9%	5.0%	-0.2%		103.3%

All Superior Court Filings

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
First	3,041	3,182	3,301	3,524	3,377	3,535
Second	3,115	3,244	3,243	3,405	3,420	3,584
Third	2,977	3,065	3,157	3,191	3,252	3,629
Fourth	<u>3,224</u>	<u>2,930</u>	<u>3,248</u>	<u>3,315</u>	<u>3,431</u>	<u>2,801</u>
	12,357	12,421	12,949	13,435	13,480	13,549
% Change - YTD						0.5%
% Change - Annual		0.5%	4.3%	3.8%	0.3%	

SUPERIOR COURT ACTIVITY



Superior Court Criminal Filings

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
First	479	560	538	645	569	608
Second	499	567	486	549	571	627
Third	573	621	590	544	518	672
Fourth	<u>598</u>	<u>593</u>	<u>647</u>	<u>637</u>	<u>719</u>	<u>680</u>
	2,149	2,341	2,261	2,375	2,377	2,587
% Change - YTD						8.8%
% Change - Annual						
		8.9%	-3.4%	5.0%	0.1%	

Number of Adult Indigent Defense Contracts

By Quarter	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual
First	533	626	624	688	751	744
Second	628	690	605	696	632	595
Third	591	564	655	645	693	742
Fourth	<u>655</u>	<u>629</u>	<u>646</u>	<u>674</u>	<u>791</u>	<u>876</u>
	2,407	2,509	2,530	2,703	2,867	2,956
% Change - YTD						3.1%
% Change - Annual						
		4.2%	0.8%	6.8%	6.1%	